



Blanket Certificate of Exemption
covering rent for re-rent of certain oilfield-related equipment under
Louisiana Revised Statute 47:301(7)

R. S. 47:301(7) provides as follows:

"Lease or rental" means the leasing or renting of tangible personal property and the possession or use thereof by the lessee or renter, for a consideration, without transfer of the title of such property.

The term "lease or rental", however, as herein defined, shall not mean or include the lease or rental made for the purpose of re-lease or re-rental of casing tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other drilling or related equipment used in connection with the operating, drilling, completion, or reworking of oil, gas, sulphur, or other mineral wells.

This certifies that _____,
lessee, is registered as a dealer with the Department of Revenue of the State of Louisiana, leasing and renting tangible personal property under
registration number _____, and that the items of tangible personal property leased from
_____,
lessor, whose address is _____, on this
_____ day of _____, _____^{Year}, are among the items named in the above-quoted statute, and
that lessee is leasing same for the purpose of re-leasing them to customers for use in connection with the operating, drilling, completion, or reworking of
oil, gas, sulphur, or other mineral wells, under the terms of said statute.

The undersigned dealer agrees that should the rental or leasing to him of said items be determined to be subject to tax, he assumes full liability for same.

Lessee

Address

City, State, ZIP